

Panaji, 20th February, 1975 (Phalgun 1, 1896)

SERIES I No. 47

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Home Department (Transport and Accommodation)

Notification

HD(TA-Tpt)/1-11/74

Whereas certain draft rules further to amend the Goa, Daman and Diu Motor Vehicles Rules, 1965 were published as required by sub-section (1) of section 133 of the Motor Vehicles Act, 1939 (4 of 1939) at page 559 of the Official Gazette No. 35, Series I, dated 28-11-1974 under the Notification No. HD(TA-Tpt)/1-11/74 dated 20-11-1974 of the Home Department, Government of Goa, Daman and Diu, inviting objections and suggestions from all persons likely to be affected thereby till thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas the said Gazette was made available to the public on 20th November, 1974.

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by clause (k) of sub-section (2) of section 21 of the Motor Vehicles Act, 1939 (4 of 1939), as applicable to the Union territory of Goa, Daman and Diu and all other powers enabling him in that behalf, the Lieutenant Governor of Goa, Daman and Diu hereby makes the following rules so as to further amend, the Goa, Daman and Diu Motor Vehicles Rules, 1965, namely:—

1. *Short title and commencement:*— (1) These rules may be called the Goa, Daman and Diu Motor Vehicles (Twenty Fifth Amendment) Rules, 1975.

(2) They shall come into force at once.

2. *Amendment of rule No. 2.16:*— In rule 2.16 of the Goa, Daman and Diu Motor Vehicles Rules, 1965 for the words and figures "exceeding 3 years", the words "exceeding five years" shall be substituted.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

G. M. Sardesai, Under Secretary (Home).

Panaji, 7th February, 1975.

Labour and Information Department

Notification

1/227/73-LAB/145

In exercise of powers under Clause (b) of sub-section (1) of section 3 read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of

section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, Daman and Diu hereby after complying with the requirements of the pre-publication, fixes the Minimum rates of wages payable to the categories of employees, employed in (1) construction or maintenance of roads or in buildings operation, (2) stone breaking and stone crushing and (3) Maintenance of buildings as shown in the Schedule below—

SCHEDULE

Category of work	All inclusive minimum rates of wages	
	Goa, Daman and Diu	
	Rs. P.	
<i>Unskilled:</i>		
I. (1) Beldar (2) Brick Moulder (3) Chain Man (4) Chowkidar (5) Cleaner (6) Gardener (7) Driver with Hand cart (8) Hedge-Cutter (9) Mali (10) Peon (11) Slinger (12) Sewer Man (13) Tile Turner.	5.50 per day or 33.00 per week or 143.00 per month.	

All inclusive minimum rates of wages

Category of work

Goa, Daman and Diu

Rs. P.

- II. (14) Bhisti (15) Bullock Cart Driver (16) Coolie (17) Hamal (18) Khalasi (19) Labourer (20) Manai (21) Mazdoor (22) Sweeper (23) Watchman (24) Water Carrier (25) Any other category by whatever name called which are of unskilled nature.

4.50 per day or
27.00 per week or
117.00 per month.

Semi-skilled/unskilled supervisory:

- I. (1) Brick Layer (Class II), (2) Cook (3) Carpenter (4) Driller (Hole, Rock) (5) Driller (6) Exavator (7) Fitter (Assistant Semi-skilled) (8) Head Surveyor (9) Blacksmith (10) Mason (Brick Layer, Second Class) (11) Quarry Man (12) Quarry Operator (13) Mate (Blacksmith Carpenter) (14) Stone Breaker (15) Storeman (16) Stone Cutter (Higher Grade) (17) Upholsterer (Grade II) (18) Sewer Layer (1st Class) & Hatcher.

9.00 per day or
54.00 per week or
234.00 per month.

- II. (19) Bearer (20) Bhisti (with Musk) (21) Belder (22) Artisan Helper (23) Brick/Tile Moulder (24) Cane Weaver (25) Charpoy Stringer (26) Cleaner (Truck Road Roller, Concrete Mixer etc.) (27) Colour/White Washer (28) Cane Man (29) Daftri (30) Fireman (31) Glazier (32) Fitter (ordinary) (33) Head Chowkidar (34) Bhandani (35) Mate (36) Mazdoor (Hard, Heavy Weight) (37) Muccadam (38) Laboratory Boy (39) Pump Attendant (40) Spray Man (Bitumen, Tar, etc.) (41) Stone Cutter (42) Tinsmith (43) Farrash (44) Rackman for asphalt work (45) Any other categories by whatever name called which are of a semi-skilled nature.

7.00 per day or
42.00 per week or
182.00 per month.

Highly skilled:

- I. (1) Mason (Plaster of Paris-Ornamental work and ceiling) (2) Painter (Artist First Class) (3) Foreman.

14.00 per day or
84.00 per week or
364.00 per month.

- II. (4) Assistant Foreman (5) Armature Winder (Grade I) (6) Furniture Carpenter (7) Fitter (8) Head Mistri (9) Highly Skilled Electrician (10) Head Mechanic (11) Head Plumber (12) Mason (Stone work ornamental) (13) Tinsmith (14) Welder (15) Wireman (Grade I) (16) Welder-cum-fitter (17) any other categories by whatever name called involving work of highly skilled nature.

12.00 per day or
72.00 per week or
312.00 per month.

Skilled:

- I. (1) Assistant Artist Painter (2) Armature Winder (Grade II) (3) Mistri (Grade I) (4) Oil Painter (Class I) (5) Plumber (Licenced Class I) (6) Mason (Plaster of Paris-wall) (7) Any other skilled category (Class I).

11.00 per day or
66.00 per week or
286.00 per month.

- II. (8) Brick Layer (Mason Class I) (9) Blacksmith (Class I) (10) Carpenter (Class I) (11) Concrete Mixer Operator (12) Concrete Mixer Maker (13) Driver (Road Roller, Concrete Mixer, Truck) (14) Driver (Motor Vehicle) (15) Driver (Truck Diesel Engine) (16) Distemperer (17) Electrician (18) Head Man (Well Sinking) (19) Mistri (20) Mason (Stone Work) (21) Glazier (22) Line Man (23) Machinist (24) Mechanic (25) Meter Reader (26) Moulder (27) Head Cook (28) Operator (Cinema Projector, Compressor, Crane Dumper, Excavator, Generator, Pump, Tractor, Vibrator, etc.) (29) Plasterer (30) Plumber (31) Pump Driver (32) Pump Man (33) Pump Engine Driver (34) Stone Cutter (Class I) (35) Upholsterer (36) Stone Chiseller (37) Painter (Oil painter Class II, letter writer) (38) Fitter (39) Tinsmith (40) Woodcutter (41) White Washer (Grade I) (42) Tradesman (43) Turner (44) Work Assistant (45) Tracer Technical Assistant (46) Tracer (47) Technical Assistant (48) Any other category by whatever name which is of skilled nature.

10.00 per day or
60.00 per week or
260.00 per month.

Clerical:

- (1) Clerk (2) Computer (3) Accounts Clerk (4) Store Clerk (5) Store Issuer (6) Store Keeper (7) Store Keeper (Gr. I, II, etc.) (8) Tally Clerk (9) Time Keeper (10) Tool Keeper (11) Telephone Operator (12) Typists (13) Any other categories by whatever name called which are of a clerical nature.

10.00 per day (Matriculate)
8.00 per day (Non-matriculate)

Supervisory:

- Section Officer/Junior Engineer
Supervisor
Overseer

16.00 per day
14.00 per day
12.00 per day

All inclusive minimum rates of wages

Category of work	Goa, Daman and Diu
	Rs. P.
<i>Special:</i>	Goa
(1) Bullock-Cart Man with double bullocks.	20.00 per day
(2) Bullock-Cart Man with single bullock.	15.00 per day
(3) Donkey/Mule Driver with 5 donkeys.	25.00 per day
Extra per additional Donkey.	
	Only for Daman and Diu
	15.00 per day
	12.00 per day
	12.00 per day
	Rs. 4/- per day

Explanation:—

i) Where in any area/establishment/scheduled employment wages fixed under this notification are lower than the wages fixed by the Central Government or by agreement/settlement or contract or Contractors' regulations attached to the conditions of contract the higher rate would be payable as Minimum Wages under this Notification.

ii) (a) *Unskilled* work is one which involves simple operations requiring little or no skill or experience on the job.

(b) *Semi-skilled* work is one which involves skill or competence acquired through experience on the job and which is capable of being performed under the supervision or guidance of skilled employee, and includes unskilled supervisory work.

(c) *Skilled* work is one which involves skill or competence acquired through experience on the job or through training as an apprenticeship or in a technical or vocational institute and the performance of which calls for initiative and judgement.

iii) The minimum rates of wages are applicable to employees engaged by the Principal Employers or Contractors or Sub-Contractors etc.

iv) The minimum rates of wages fixed is an all inclusive rate including the wages for the weekly day of rest.

v) Both Men and Women workers have to be paid same rates of wages fixed for the category and for equal work.

vi) In case of employees employed on piece-rate basis, the Minimum rates of wages payable to him shall be at a rate not less than the minimum rates of wages fixed for the class/category to which he belongs under this notification.

vii) The minimum rates of wages payable to an adolescent certified to work as an adult shall be same as an adult. In case he or she is certified to work as an adolescent only, the rate of wages payable shall be 75% of the minimum rates of wages fixed for 4½ hours work per day.

By order and in the name of the Administrator of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries & Labour.

Panaji, 12th February, 1975.

Revenue Department

ORDER

RB/LRC/1/69-75/133

In partial modification to Order No. RB/REV/3/1970 dated 30-7-1971, published in the Government Gazette No. 23, Series I dated 2-9-1971, the following alteration is introduced in the Schedule appended thereto.

The revenue village 'Virdi' included in Amona Saza of Sanquelim Circle, is hereby deleted from the said Saza and included in Sanquelim Saza of said Sanquelim Circle.

R. Narayanaswami, Collector of Goa.

Panaji, 27th January, 1975.

Corrigendum

RB/LRC/1/69/2215

Read: 1) This Office Order No. RB/REV/3/1970 dated 30-7-71, regarding constitution of sazas in the Goa District, published in Government Gazette No. 23, Series I, dated 2-9-1971.

2) Government Notification No. RD/LND/213/69-74 dated 16-12-74, pu-

blished in the Government Gazette No. 39, Series I dated 26-12-1974.

In the Schedule annexed to the Order at Serial No. 1 above, the existing entry shown in Column No. 2, indicating the names of Villages, shall be read as follows:

In Taluka Mormugao, the word 'Marmagao Port' shall be read as 'Mormugao Port'.

R. Narayanaswami, Collector of Goa.

Panaji, 8th January, 1975.

Law and Judiciary Department

Notification

LD/4993/74

The following Central Acts which were recently passed by the Parliament and assented to by the President of India are hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 24th October, 1974.

The Payment of Bonus (Amendment) Act, 1974

AN ACT

further to amend the Payment of Bonus Act, 1965

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Payment of Bonus (Amendment) Act, 1974.

2. Amendment of section 10.—In section 10 of the Payment of Bonus Act, 1965 21 of 1965 (hereinafter referred to as the principal Act), after sub-section (3) the following sub-section shall be inserted, namely:—

“(4) The provisions of sub-section (2) shall apply also in relation to the payment of minimum bonus by every employer to every employee in respect of the accounting year commencing on any day in the year 1973 as they apply in relation to the payment of minimum bonus in respect of the accounting year commencing on any day in the year 1971 and accordingly for the purposes of such application, the reference to “the accounting year commencing on any day in the year 1971”, or any reference to “that accounting year”, in that sub-section shall be construed as a reference to “the accounting year commencing on any day in the year 1973”.”

3. Amendment of section 13.—In section 13 of the principal Act, in the proviso, for the words and figures “in respect of the accounting year commencing on any day in the year 1971 and in respect of the accounting year commencing on any day in the year 1972”, the words and figures “in respect of the accounting year commencing on any day in the year 1971 or 1972 or 1973” shall be substituted.

The Interest-Tax Act, 1974

ARRANGEMENT OF SECTIONS

Sections

1. Short title and extent.
2. Definitions.
3. Tax authorities.
4. Charge of tax.
5. Scope of chargeable interest.
6. Computation of chargeable interest.
7. Return of chargeable interest.
8. Assessment.
9. Self-assessment.
10. Interest escaping assessment.
11. Advance payment of interest-tax.
12. Penalty for failure to furnish returns, comply with notices, concealment of interest, etc.
13. Penalty for false estimate of, or failure to pay, interest-tax in advance.
14. Opportunity of being heard.
15. Appeals to the Appellate Assistant Commissioner.
16. Appeals to Appellate Tribunal.
17. Rectification of mistakes.

Sections

18. Interest-tax deductible in computing total income under Income-tax Act.
19. Revision of order prejudicial to revenue.
20. Revision of orders by Commissioner.
21. Application of provisions of Income-tax Act.
22. Income-tax papers to be available for the purposes of this Act.
23. Failure to deliver returns, etc.
24. False statements.
25. Abetment of false returns, etc.
26. Institution of proceedings and composition of offences.
27. Power to make rules.
28. Power to exempt.
29. Power to remove difficulty.
30. Consequential amendments.

The Interest-Tax Act, 1974

AN ACT

to impose a special tax on interest in certain cases.

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. Short title and extent.—(1) This Act may be called the Interest-tax Act, 1974.

(2) It extends to the whole of India.

2. Definitions.—In this Act, unless the context otherwise requires,—

(1) “assesse” means a person by whom interest-tax or any other sum of money is payable under this Act and includes—

(a) every person in respect of whom any proceeding under this Act has been taken for the assessment of his chargeable interest or of the amount of refund due to him or of the chargeable interest of any other person in respect of which he is assessable or of the amount of refund due to such other person;

(b) every person who is deemed to be an assessee in default under any provision of this Act;

(2) “assessment” includes re-assessment;

(3) “assessment year” means the period of twelve months commencing on the 1st day of April, every year;

(4) “Board” means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963; 54 of 1963.

(5) “chargeable interest” means the total amount of interest referred to in section 5, computed in the manner laid down in section 6;

(6) “Income-tax Act” means the Income-tax Act, 1961; 43 of 1961.

(7) “interest” means interest on loans and advances made in India and includes—

(a) commitment charges on unutilised portion of any credit sanctioned for being availed of in India; and

(b) discount on promissory notes and bills of exchange drawn or made in India, but does not include —

(i) any amount chargeable to income-tax, under the Income-tax Act, under the head "Interest on securities"; and

(ii) discount on treasury bills;

(8) "prescribed" means prescribed by rules made under this Act;

(9) "scheduled bank" means the State Bank of India constituted under the State Bank of India Act, 1955, a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertaking) Act, 1970 or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934;

23 of 1955.

38 of 1959.

5 of 1970.

2 of 1934.

(10) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

3. Tax authorities. — (1) Every Director of Inspection, Commissioner of Income-tax, Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax, Inspecting Assistant Commissioner of Income-tax Officer and Inspector of Income-tax, shall have the like powers and perform the like functions, under this Act as he has and performs under the Income-tax Act, and for the exercise of his powers and the performance of his functions, his jurisdiction under this Act shall be the same as he has under the Income-tax Act.

(2) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be issued —

(a) so as to require any tax authority to make a particular assessment or to dispose of a particular case in a particular manner; or

(b) so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.

(3) Every Income-tax Officer employed in the execution of this Act shall observe and follow the orders, instructions and directions issued for his guidance by the Director of Inspection or by the Commissioner or by the Inspecting Assistant Commissioner within whose jurisdiction he performs his functions.

4. Charge of tax. — Subject to the provisions of this Act, there shall be charged on every scheduled bank for every assessment year commencing on or after the 1st day of April, 1975, a tax (in this Act referred to as interest-tax) in respect of its chargeable interest of the previous year at the rate of seven per cent. of such chargeable interest.

5. Scope of chargeable interest. — Subject to the provisions of this Act, the chargeable interest of any previous year of a scheduled bank shall be the total

amount of interest (other than interest on loans and advances made to scheduled banks) accruing or arising to the bank in that previous year.

6. Computation of chargeable interest. — (1) Subject to the provisions of sub-section (2), in computing the chargeable interest of a previous year, there shall be allowed from the total amount of interest (other than interest on loans and advances made to scheduled banks) accruing or arising to the assessee in the previous year, a deduction in respect of the amount of interest which is established to have become a bad debt during the previous year:

Provided that such interest has been taken into account in computing the chargeable interest of the assessee of an earlier previous year and the amount has been written off as irrecoverable in the accounts of the assessee for the previous year during which it is established to have become a bad debt.

Explanation. — For the removal of doubts, it is hereby declared that in computing the chargeable interest of a previous year, no deduction, other than the deduction specified in this sub-section, shall be allowed from the total amount of interest accruing or arising to the assessee.

(2) In computing the chargeable interest of a previous year, the amount of interest which accrues or arises to the assessee before the 1st day of August, 1974 shall not be taken into account.

7. Return of chargeable interest. — (1) In the case of every scheduled bank, its principal officer, or where in the case of a non-resident scheduled bank any person has been treated as its agent under section 163 of the Income-tax Act, such person, shall furnish a return of the chargeable interest of the scheduled bank of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, before the 30th day of June of the assessment year:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for the furnishing of the return.

(2) Without prejudice to the provisions of sub-section (1), the Income-tax Officer may, before the end of the relevant assessment year, serve a notice upon the principal officer of any scheduled bank, or where in the case of a non-resident scheduled bank any person has been treated as its agent under section 163 of the Income-tax Act, upon such person, requiring him to furnish within thirty days from the date of service of the notice a return of the chargeable interest of the scheduled bank of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for the furnishing of the return.

(3) Any assessee who has not furnished a return within the time allowed under sub-section (1) or sub-section (2), or having furnished a return under sub-section (1) or sub-section (2) discovers any omission or wrong statement therein, may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

8. Assessment. — (1) For the purposes of making an assessment under this Act, the Income-tax Officer may serve on any person who has furnished a return under section 7 or upon whom a notice has been served under sub-section (2) of section 7 (whether a return has been furnished or not) a notice requiring him a date therein to be specified, to produce or cause to be produced such accounts or documents or evidence as the Income-tax Officer may require for the purposes of this Act and may, from time to time, serve further notices requiring the production of such further accounts or documents or other evidence as he may require.

(2) The Income-tax Officer, after considering such accounts, documents or evidence, if any, as he has obtained under sub-section (1) and after taking into account any relevant material which he has gathered, shall, by an order in writing, assess the chargeable interest and the amount of the interest-tax payable on the basis of such assessment.

9. Self assessment. — (1) Where a return has been furnished under section 7 and the interest-tax payable on the basis of that return exceeds any interest-tax already paid under any provision of this Act, the assessee shall pay the interest-tax so payable within thirty days of furnishing the return.

(2) After an assessment under section 8 has been made, any amount paid under sub-section (1) shall be deemed to have been paid towards such assessment.

(3) If any assessee fails to pay the interest-tax or any part thereof in accordance with the provisions of sub-section (1), he shall, unless an assessment under section 8 has been made before the expiry of thirty days referred to in that sub-section, be liable, by way of penalty, to pay such amount as the Income-tax Officer may direct, and in the case of a continuing failure, such further amount or amounts as the Income-tax Officer may, from time to time, direct, so, however, that the total amount of penalty does not exceed fifty per cent. of the amount of such interest-tax or part, as the case may be:

Provided that before levying any such penalty, the assessee shall be given a reasonable opportunity of being heard.

10. Interest escaping assessment. — If —

(a) the Income-tax Officer has reason to believe that by reason of the omission or failure on the part of the assessee to make a return under section 7 for any assessment year or to disclose fully and truly all material facts necessary for his assessment for any assessment year, chargeable interest for that year has escaped assessment or has been under-assessed or has been made the subject of excessive relief under this Act, or

(b) notwithstanding that there has been no omission or failure as mentioned in clause (a) on the part of the assessee, the Income-tax Officer has, in consequence of information in his possession, reason to believe that chargeable interest assessable for any assessment year has escaped assessment or has been under-assessed or has been the subject of excessive relief under this Act,

he may, in cases falling under clause (a), at any time, and in cases falling under clause (b), at any time within four years of the end of that assessment

year, serve on the assessee a notice containing all or any of the requirements which may be included in a notice under section 7 and may proceed to assess or re-assess the amount chargeable to interest-tax, and the provisions of this Act shall, so far as may be, apply, as if the notice were a notice issued under that section.

11. Advance payment of interest-tax. — (1) Interest-tax shall be payable in advance during the financial year in respect of the chargeable interest of the period which would be the previous year for the immediately following assessment year in accordance with the provisions of this section.

(2) Interest-tax shall be payable in advance in two instalments on the following dates during the financial year, namely: —

(i) the 15th day of September in respect of the chargeable interest accruing or arising during the first half of the previous year; and

(ii) the 15th day of March in respect of the chargeable interest accruing or arising during the second half of the previous year.

(3) Every assessee shall, in each financial year, before each of the dates on which an instalment of interest-tax is payable in advance, send to the Income-tax Officer an estimate of the chargeable interest accruing or arising in the relevant part of the previous year and the interest-tax payable in advance on such chargeable interest and shall pay such amount of interest-tax as accords with his estimate on or before the relevant date specified in sub-section (2).

(4) Every estimate under this section shall be sent in the prescribed form and verified in the prescribed manner.

(5) If any assessee does not pay on the specified date any instalment of interest-tax payable in advance, he shall be deemed to be an assessee in default in respect of such instalment.

12. Penalty for failure to furnish returns, comply with notices, concealment of interest, etc. — If, in the course of any proceedings under this Act, the Income-tax Officer or the Appellate Assistant Commissioner is satisfied that any person —

(a) has, without reasonable cause, failed to furnish the return of chargeable interest which he was required to furnish under sub-section (1) of section 7 or by notice given under sub-section (2) of section 7 or section 10 or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required by sub-section (1) of section 7 or by such notice, as the case may be, or

(b) has, without reasonable cause, failed to comply with a notice under sub-section (1) of section 8, or

(c) has concealed the particulars of his chargeable interest or furnished inaccurate particulars of such interest,

he may direct that such person shall pay by way of penalty, —

(i) in the cases referred to in clause (a), in addition to the interest-tax payable by him, a sum equal to two per cent of the assessed tax for every month

during which the default continued but not exceeding in the aggregate fifty per cent of the assessed tax.

Explanation.— In this clause, “assessed tax” means interest-tax chargeable under the provisions of this Act, as reduced by the sum, if any, paid in advance under section 11;

(ii) in the cases referred to in clause (b), in addition to the interest-tax payable by him, a sum which shall not be less than ten per cent. but which shall not exceed fifty per cent of the amount of the interest-tax which would have been avoided if the return made by him had been accepted as correct;

(iii) in the cases referred to in clause (c), in addition to the interest-tax payable by him, a sum which shall not be less than, but which shall not exceed twice, the amount of interest-tax which would have been avoided if the return made by him had been accepted as correct:

Provided that in a case falling under clause (c), the Income-tax Officer shall not impose any penalty without the previous approval of the Inspecting Assistant Commissioner.

13. Penalty for false estimate of, or failure to pay, interest-tax in advance.— If, in the course of any proceedings in connection with the assessment under section 8, the Income-tax Officer is satisfied that any assessee—

(a) has furnished under section 11 an estimate of the interest-tax payable in advance by him which he knew or had reason to believe to be untrue, or

(b) has, without reasonable cause, failed to furnish an estimate of the interest-tax payable in advance by him in accordance with the provisions of section 11,

he may direct that the assessee shall, in addition to the interest-tax payable by him, pay by way of penalty a sum—

(i) which, in the case referred to in clause (a), shall not be less than ten per cent. but shall not exceed one and a half times the amount by which the interest-tax paid in advance during the financial year immediately preceding the assessment year, falls short of eighty-five per cent. of the interest-tax chargeable under the provisions of this Act;

(ii) which, in the case referred to in clause (b), shall not be less than ten per cent. but shall not exceed one and a half times of eighty-five per cent. of the interest-tax chargeable under the provisions of this Act.

14. Opportunity of being heard.— No order imposing a penalty under section 12 or section 13 shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard.

15. Appeals to the Appellate Assistant Commissioner.— (1) Any person objecting to the amount of interest-tax for which he is assessed by the Income-tax Officer or denying his liability to be assessed under this Act, or objecting to any penalty

or fine imposed by the Income-tax Officer, or to the amount allowed by the Income-tax Officer by way of any relief under any provision of this Act, or to any refusal by the Income-tax Officer to grant relief or to an order of rectification having the effect of enhancing the assessment or reducing the refund, or to an order refusing to allow the claim made by the assessee for a rectification under section 17, may appeal to the Appellate Assistant Commissioner.

(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) An appeal shall be presented within thirty days of the following date, that is to say,—

(a) where the appeal relates to assessment or penalty or fine, the date of service of the notice of demand relating to the assessment or penalty or fine, or

(b) in any other case, the date on which the intimation of the order sought to be appealed against is served:

Provided that the Appellate Assistant Commissioner may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(4) The Appellate Assistant Commissioner shall hear and determine the appeal and, subject to the provisions of this Act, pass such orders as he thinks fit and such orders may include an order enhancing the assessment or penalty:

Provided that an order enhancing the assessment or penalty shall not be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(5) The procedure to be adopted in the hearing and determination of the appeals shall, with any necessary modification, be in accordance with the procedure applicable in relation to income-tax.

16. Appeals to Appellate Tribunal.— (1) Any assessee aggrieved by an order passed by a Commissioner under section 19, or an order passed by an Appellate Assistant Commissioner under any provision of this Act, may appeal to the Appellate Tribunal against such order.

(2) The Commissioner may, if he objects to any order passed by the Appellate Assistant Commissioner under any provision of this Act direct the Income-tax Officer to appeal to the Appellate Tribunal against the order.

(3) Every appeal under sub-section (1) or sub-section (2) shall be filed within sixty days of the date on which the order sought to be appealed against is communicated to the assessee or to the Commissioner, as the case may be.

(4) The Income-tax Officer or the assessee, as the case may be, on receipt of notice that an appeal against the order of the Appellate Assistant Commissioner has been preferred under sub-section (1) or sub-section (2) by the other party may, notwithstanding that he may not have appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Appellate Assistant Commissioner, and such memorandum shall be disposed

of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and, shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of one hundred and twenty-five rupees.

(7) Subject to the provisions of this Act, in hearing and making an order on any appeal under this section, the Appellate Tribunal shall exercise the same powers and follow the same procedure as it exercises and follows in hearing and making an order on any appeal under the Income-tax Act.

17. Rectification of mistakes. — (1) With a view to rectifying any mistake apparent from the record, the Commissioner, the Income-tax Officer, the Appellate Assistant Commissioner and the Appellate Tribunal may, of his, or its, own motion or an application by the assessee in this behalf, amend any order passed by him or it in any proceeding under this Act within four years of the date on which such order was passed.

(2) An amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the assessee shall not be made under this section unless the authority concerned has given notice to the assessee of its intention so to do and has allowed the assessee a reasonable opportunity of being heard.

(3) Where an amendment is made under this section, the order shall be passed in writing by the authority concerned.

(4) Subject to the other provisions of this Act, where any such amendment has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(5) Where any such amendment has the effect of enhancing the assessment or reducing the refund already made, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable.

18. Interest-tax deductible in computing total income under Income-tax Act. — Notwithstanding anything contained in the Income-tax Act, in computing the income of a scheduled bank chargeable to income-tax under the head "Profits and gains of business or profession", the interest-tax payable by the scheduled bank for any assessment year shall be deductible from the profits and gains of the bank assessable for that assessment year.

19. Revision of order prejudicial to revenue. — (1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by the Income-tax Officer is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such

enquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) No order shall be made under sub-section (1) —

(a) to revise an order of re-assessment made under section 10, or

(b) after the expiry of two years from the date of the order sought to be revised.

(3) Notwithstanding anything contained in sub-section (2), an order in revision under this section may be passed at any time in the case of an order which has been passed in consequence of, or to give effect to, any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.

Explanation. — In computing the period of limitation for the purposes of sub-section (2), any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

20. Revision of orders by Commissioner. — (1) The Commissioner may, either of his own motion or on an application by the assessee for revision, call for the record of any proceeding under this Act which has been taken by an Income-tax Officer or Appellate Assistant Commissioner subordinate to him and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit.

(2) The Commissioner shall not of his own motion revise any order under this section if the order has been made more than one year previously.

(3) In the case of an application for revision under this section by the assessee, the application shall be made within one year from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier:

Provided that the Commissioner may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

(4) The Commissioner shall not revise any order under this section in the following cases —

(a) where an appeal against the order lies to the Appellate Assistant Commissioner or to the Appellate Tribunal but has not been made and the time within which such appeal may be made has not expired, or, in the case of an appeal to the Appellate Tribunal, the assessee has not waived his right of appeal; or

(b) where the order is pending on an appeal before the Appellate Assistant Commissioner; or

(c) where the order has been made the subject of an appeal to the Appellate Tribunal.

(5) Every application by an assessee for revision under this section shall be accompanied by a fee of twenty-five rupees.

Explanation 1. — An order by the Commissioner declining to interfere shall, for the purposes of this section, be deemed not to be an order prejudicial to the assessee.

Explanation 2. — For the purposes of this section, the Appellate Assistant Commissioner shall be deemed to be an authority subordinate to the Commissioner.

21. Application of provisions of Income-tax Act. — The provisions of the following sections and Schedules of the Income-tax Act and the Income-tax (Certificate Proceedings) Rules, 1962, as in force from time to time, shall apply with necessary modifications as if the said provisions and the rules referred to interest-tax instead of to income-tax: —

2(43B) and (44), 118, 125, 129, 130, 130A, 131, 132, 132A, 133 to 136 (both inclusive), 138, 140, 156, 160, 161, 162, 163, 166, 167, 170, 173, 175, 176, 178, 179, 220 to 227 (both inclusive), 228A, 229, 231, 232, 237 to 242 (both inclusive), 244, 245, 254 to 262 (both inclusive), 265, 266, 268, 269, 281, 282, 284, 287, 288, 288A, 288B, 289 to 293 (both inclusive), the Second Schedule and the Third Schedule:

Provided that references in the said provisions and the rules to the "assessee" shall be construed as references to an assessee as defined in this Act.

22. Income-tax papers to be available for the purposes of this Act. — (1) Notwithstanding anything contained in the Income-tax Act, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of that Act may be used for the purposes of this Act.

(2) All information contained in any statement or return made or furnished under the provisions of this Act or obtained or collected for the purposes of this Act may be used for the purposes of the Income-tax Act.

23. Failure to deliver returns, etc. — If any person fails without reasonable cause to furnish in due time any return under sub-section (2) of section 7 or to produce, or cause to be produced, any accounts or documents required to be produced under section 8, he shall be punishable with fine which may extend to five hundred rupees and with a further fine which may extend to ten rupees for every day during which the default continues.

24. False statements. — If a person makes in any return furnished under section 7, any statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

25. Abetment of false returns, etc. — If a person abets or induces in any manner another person to make and deliver any account, statement or declaration relating to chargeable interest liable to interest-tax which is false and which he either knows to be false or does not believe to be true, he shall be punishable with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

26. Institution of proceedings and composition of offences. — (1) A person shall not be proceeded against for any offence under section 23 or section 24 or section 25, or for any offence under the Indian Penal Code relating to any matter 45 of 1860. connected with or arising out of this Act, except at the instance of the Commissioner.

(2) The Commissioner may, either before or after the institution of proceedings, compound any offence punishable under section 23 or section 24 or section 25.

27. Power to make rules. — (1) The Board may, subject to the control of the Central Government, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: —

(a) the form in which returns under section 7 may be furnished and the manner in which they may be verified;

(b) the form in which appeals under section 15 or section 16 may be filed and the manner in which they may be verified;

(c) the procedure to be followed on applications for rectification of mistakes and applications for refunds;

(d) any other matter which by this Act is to be, or may be, prescribed.

(3) The power to make rules conferred by this section shall on the first occasion of the exercise thereof include the power to give retrospective effect to the rules or any of them from a date not earlier than the date of commencement of this Act.

(4) The Central Government shall cause every rule made under this section to be laid, as soon as may be, after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive session aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

28. Power to exempt. — Where the Central Government is of the opinion that it is necessary or expedient so to do either in the public interest or having regard to the peculiar circumstances of the case, it may, by notification, and subject to conditions, if any, as may be specified in the notification, exempt any scheduled bank or any class of scheduled banks from the levy of interest-tax:

Provided that no such exemption shall be made except on the recommendation of the Reserve Bank of India.

29. Power to remove difficulty. — If any difficulty arises in giving effect to the provisions of this Act,

the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

30. Consequential amendments. — (1) In section 2 of the Central Boards of Revenue Act, 1963, in sub-clause (1) of clause (c), —

(a) in item (vi), the word "and" occurring at the end shall be omitted; and

(b) after item (vi) as so amended, the following item shall be inserted, namely: —

"(vii) the Interest-tax Act, 1974; and".

(2) In the Economic Offences (Inapplicability of Limitation) Act, 1974, in the Schedule, after entry 2 relating to the Income-tax Act, 1961, the following entry shall be inserted, namely: —

"2A. The Interest-tax Act, 1974."

Notification

LD/Bill/14/75

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the President of India on 12-2-1975 is hereby published for general information.

M. S. Borkar, Under Secretary (Law)
Panaji, 18th February, 1975.

The Goa, Daman and Diu Legislative Diploma No. 1984 of 14th April, 1960 (Second Amendment) Act, 1974

(Act No. 1 of 1975) [12th February, 1975]

AN

ACT

to amend the Legislative Diploma No. 1984 of 14th April, 1960, regulating the working and functioning of the Institute of Public Assistance (Provedoria de Assistencia Publica).

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows: —

1. Short title and commencement. — (1) This Act may be called the Goa, Daman and Diu Legislative Diploma No. 1984 of 14th April, 1960 (Second Amendment) Act, 1974.

(2) It shall come into force at once.

2. Substitution of new article for article 16. — For article 16 of the Legislative Diploma No. 1984 of 14th April, 1960 the following article shall be substituted, namely: —

"16(1) The Conselho da Provedoria (hereinafter referred to as the 'Council'), shall consist of a Chairman and four other members, including the Provedor, who shall be the Member-Secretary of the Council.

(2) The Chairman and other three members of the Council shall be appointed by the Administrator by notification in the Official Gazette:

Provided that the Chairman shall be an Officer of the Government.

(3) Every non-official member of the Council shall hold office for a period of three years and shall be paid such allowances from the funds of the Provedoria as may be fixed by the Administrator.

Explanation. — In this article, —

(a) "Administrator" means the Administrator of the Union territory of Goa, Daman and Diu, appointed by the President, under article 239 of the Constitution;

(b) "Official Gazette" means the Goa, Daman and Diu Government Gazette."

Secretariat,
Panaji,
12th February, 1975.

B. M. MASURKAR
Secretary to the Government of Goa,
Daman and Diu
Law and Judiciary Deptt.